

By: Shine

H.B. No. 2723

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the deadline to file a petition for redetermination of a
3 tax deficiency determination made by the comptroller.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 111.009(b), Tax Code, is amended to read
6 as follows:

7 (b) A petition for redetermination must be filed before the
8 expiration of 90 [~~30~~] days after the date on which the service of
9 the notice of determination is completed or the redetermination is
10 barred. If a petition for redetermination is not filed before the
11 expiration of the period provided by this subsection, the
12 determination is final on the expiration of the period.

13 SECTION 2. This Act takes effect September 1, 2017.